

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE

JOSHUA JARRETT and)	
JESSICA JARRETT,)	
)	Case No. 3:21-cv-00419
Plaintiffs,)	District Judge Campbell, Jr.
)	Magistrate Judge Newbern
v.)	
)	
UNITED STATES OF AMERICA,)	
)	
Defendant.)	

MOTION FOR LEAVE TO FILE BRIEF OF *AMICUS CURIAE* COIN CENTER
IN SUPPORT OF PLAINTIFFS' RESPONSE TO MOTION TO DISMISS

Coin Center, by and through the undersigned counsel, respectfully moves this Court for leave to file a brief as *amicus curiae* in support of the Plaintiffs' Response to Motion to Dismiss.

Pursuant to LR7.01(a)(1), the parties have conferred regarding the filing of this motion and the concomitant brief. While Plaintiffs consented to the filing of same, the Government declined to provide a response until after it reviewed the brief.

GROUND FOR THE MOTION

The Government has offered Plaintiffs a refund in the hopes of mooted this case. Sixth Circuit precedent states that when analyzing whether a refund offer moots a case, courts should consider whether the plaintiff's claim presents a question of "public importance." See Drs. Hill & Thomas Co. v. United States, 392 F.2d 204, 205 (6th Cir. 1968) ("[u]nder the facts as stated above, we believe that the only arguable grounds for avoidance of dismissal for mootness would be the probability of immediate repetition of the issue and the public importance of a final decision"). Coin Center respectfully requests leave to file this brief of *amicus curiae* to explain why the question presented in this case has immense public importance.

Coin Center is an independent, non-profit research center focused on the public policy issues facing digital currency technologies such as Bitcoin and others. Coin Center's mission is to build a better public understanding of these technologies and to promote a regulatory climate that preserves the freedom to innovate using blockchain technologies. Coin Center frequently produces and publishes policy research from respected academics and experts, educates policymakers at all levels of government and the media about blockchain technology, and promotes sound public policy.

The attached brief of *amicus curiae* will assist this Court in deciding important questions of law. The brief also provides additional research and policy perspectives regarding cryptocurrency and the taxation thereof that demonstrate the public importance of the matter before this Court, which affects all citizens throughout the United States of America.

WHEREFORE, *amicus curiae* Coin Center respectfully requests that this Court grant this motion for leave to file the accompanying brief.

Respectfully submitted,

Coin Center

By: /s/ Devin P. Lyon
Devin P. Lyon, BPR 032232
ARNETT, DRAPER & HAGOOD, LLP
800 S. Gay Street
First Horizon Plaza, Suite 2300
Knoxville, Tennessee 37902
Attorney for Amicus Curiae

CERTIFICATE OF SERVICE

I certify that on March 14, 2022, a copy of this Motion for Leave to File Brief of *Amicus Curiae* Coin Center in Support of Plaintiffs was served on the following by the Court's Electronic Case Filing System (CM/ECF) pursuant to LR5.02:

Cameron T. Norris, Esq.
Jeffrey M. Harris, Esq.
Consovoy McCarthy PLLC
1600 Wilson Boulevard, Suite 700
Arlington, VA 22209
703-243-9423

David L. Forst, Esq.
Sean P. McElroy, Esq.
Jacob A. Wittman, Esq.
Fenwick & West LLP
Silicon Valley Center
801 California Street
Mountain View, CA 94041
650-988-8500

J. Abraham Sutherland, Esq.
104 Prospect Street
Black Mountain, NC 28711
805-689-4577

Charles Malone, Esq.
Jason W. Callen, Esq.
Joseph F. Welborn, III, Esq.
R. Gregory Parker, Esq.
K&L Gates LLP
222 Second Avenue South
Suite 1700
Nashville, TN 37201
615-780-6731

Attorneys for Plaintiffs

Ryan O. McMonagle, Esq.
Stephen S. Ho, Esq.
U.S. Department of Justice
Tax Division
P.O. Box 227
Washington, D.C. 20044
202-307-1355; 202-616-8994

Attorneys for Defendant

/s/ Devin P. Lyon